

**AMENDMENTS TO THE CLAIMS**

**This listing of claims will replace all prior versions and listings of claims in the application:**

**LISTING OF CLAIMS:**

1. (canceled).
2. (canceled).
3. (canceled).
4. (canceled).
5. (previously presented): A magnetic particle coated material comprising:  
a first support having a magnetic layer formed on one surface thereof; and  
a second support having a magnetic layer formed on one surface thereof,  
wherein the first support and the second support are attached to each other so that the other surfaces having no magnetic layers formed thereon face each other, and each magnetic layer comprises magnetic particles having a CuAu-type or Cu<sub>3</sub>Au-type ferromagnetic ordered alloy phase,  
wherein the coercive force A of the magnetic layer on the first support and the coercive force B of the magnetic layer on the second support satisfy the expression  $0.8 \leq A/B \leq 1.2$ .
6. (previously presented): A magnetic particle coated material comprising:  
a first support having a magnetic layer formed on one surface thereof; and  
a second support having a magnetic layer formed on one surface thereof,

wherein the first support and the second support are attached to each other so that the other surfaces having no magnetic layers formed thereon face each other, and each magnetic layer comprises magnetic particles having a CuAu-type or Cu<sub>3</sub>Au-type ferromagnetic ordered alloy phase,

wherein the coercive force A of the magnetic layer on the first support and the coercive force B of the magnetic layer on the second support satisfy the expression  $0.9 \leq A/B \leq 1.1$ .

7. (canceled).

8. (canceled).

9. (canceled).

10. (canceled).

11. (canceled).

12. (canceled).

13. (canceled).

14. (canceled).

15. (canceled).

16. (canceled).

17. (canceled).

18. (canceled).

19. (canceled).

20. (canceled).